CIVIL ACCOUNT CODE

VOLUME I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Introductory Notes.

1. The Governor General in Council who is the custodian of the Public Account, may, acting under Rule 16 of the Devolution Rules and with the previous sanction of the Secretary of State in Council, issue Treasury Orders prescribing the procedure to be followed in the payment of moneys into and in the withdrawal, transfer and disbursement of moneys from, the Public Account, and for the custody of moneys standing in the Account. These Treasury Orders are reproduced in Appendix 8C.

These Treasury Orders, seeing that they are issued ultimately under Section 45A of the Government of India Act, have statutory authority in their application to provincial transactions only. In their application to Central transactions, they should be regarded as executive orders issued by the Governor General in Council, which can be modified by that authority without the previous sanction of the Secretary of State in Council.

2. The rules contained in this volume describe primarily the procedure specified by the Governor General in Council, which should be followed (*i*) by Government servants in paying into treasuries (or into any branch of the Imperial Bank of India) moneys not derived from sources of provincial revenue and by treasuries (or by the Bank) in receiving such moneys and granting receipts for them, and (*ii*) by Government servants in withdrawing funds from the Public Account for expenditure upon central subjects. They describe also (1) the financial rules of the Central Government, pertaining to subjects dealt with in the Code (2) the orders issued by the Governor General in Council as Agency Rules to the local Governments, and (3) the rules pertaining to audit and accounts framed by the Auditor General which should be followed by all officers dealing with the treasuries (or the Bank). The financial rules of the Provincial Governments and the subsidiary rules issued by them under the Treasury Orders will be found in the Codes, Manuals, Regulations or orders of the Governments concerned.

3. In this Code :—

(*a*) *Local Government* means, where the rules apply to a Governor's province, the Governor in Council or the Governor acting with Ministers, and in the case of a province or administration other than a Governor's province, a Chief Commissioner, or the head of a minor administration. The local Governments of Governors' provinces are also called Provincial Governments and other local Governments are also called minor local Governments.

(*b*) *Head of a Department,* for the purpose of the rules in this Code, means—

(1) an authority declared to be such with reference to Rule 2 (10) of the Supplementary Rules made by the Governor General in Council under the Fundamental Rules, if the declaration is made in general terms and not with reference to certain specified rules only, and

(2) any other officer declared to be such either by the authority making the rules or by any authority to whom the power of declaration is delegated by or under the rules.

(*c*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*d*) *Treasury* includes a sub-treasury.

(*e*) *The term 'Deputy Controller of the Currency'* includes also the Accountants General, Madras and Burma.

4. Heads of Departments under the Central Government have been authorised to declare any Gazetted Officer subordinate to them to be the "Head of an Office" for the purpose of the rules in this Code.